

1 Bill No. 29

Ordinance No. \_\_\_\_

2  
3 Harrisburg City Council  
4 Ordinance  
5 **NO. Session of 2010**

6  
7 **Moved by Susan Brown – Wilson November 23, 2010**

8  
9 **An Ordinance** amending the Codified Ordinances of the City of Harrisburg, Title V,  
10 Licensing and Taxation, Part V, Real Estate Taxes, Chapter 5-501, Property Tax, by establishing  
11 for the year Two Thousand Eleven (2011) a tax levy on land and improvements and providing  
12 for the distribution of taxes levied and assessed and providing for a tax rebate for the difference  
13 between the tax due and attributable to the year Two Thousand Eleven (2011) tax levy over the  
14 tax due and attributable to the year Two Thousand Six (2006) tax levy for qualifying senior  
15 citizens.

16  
17 **WHEREAS**, Ordinance 26 of 2006 established the current tax rate levied and assessed  
18 against all taxable land improvements thereon; and

19  
20 **WHEREAS**, The City of Harrisburg recognizes the severe economic plight of certain  
21 senior citizens who are property owners with fixed incomes who are faced with rising costs of  
22 living and constantly increasing tax and inflation burdens which threaten their homesteads and  
23 self-sufficiency; and

24  
25 **WHEREAS**, The City of Harrisburg considers it to be a matter of sound public policy to  
26 make special provision for property tax rebates to that class of senior citizens who are real  
27 property taxpayers and whose household income is within the poverty guidelines as determined  
28 by the United States Department of Health and Human Services; and

29  
30 **WHEREAS**, The City of Harrisburg wishes to provide property tax rebates to that class  
31 of senior citizens who qualify for same.

32  
33 **NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF**  
34 **HARRISBURG, AND IT IS HEREBY ENACTED BY AUTHORITY OF THE SAME**, as  
35 follows:

36  
37 Section 5-501 of the Codified Ordinance is deleted in its entirety and replaced as follows:

38  
39 **SECTION 1. 5-501.1 TAX LEVEY ON LAND**  
40

41 There is hereby levied and assessed against all land within the City of Harrisburg, which  
42 is taxable for City purposes, exclusive of buildings and site improvements located thereon, if  
43 any, and upon all persons owning said land, a tax at the rate of Twenty-Eight and Sixty-Seven  
44 Hundredths Mills (.02867) per dollar for the fiscal year 2011. For purposes of computing said  
45 tax, the valuation of said land as taken from other books and records of the Dauphin County  
46 Assessor of Taxes shall be used. Said tax amounts to Two Dollars and Eighty-Six and Seven  
47 Tenths Cents (\$2.867) on each \$100.00 of assessed value.

48  
49 **SECTION 2. 5-501.2 TAX LEVY ON BUILDING AND IMPROVEMENTS**

50  
51 There is hereby levied and assessed against all buildings and site improvements, whether  
52 residential, commercial or otherwise, within the City of Harrisburg, which are taxable for the  
53 City purposes, exclusive of the land on which such buildings and site improvements are located  
54 and upon all persons owning such buildings and site improvements, a tax at the rate of Four and  
55 Seventy-eight Hundredths Mills (.00478) per dollar for fiscal year 2011. For purposes of  
56 computing said tax, the valuation of said buildings and site improvements as taken from the  
57 books and records of the Dauphin County Tax Assessment Office shall be used. Said tax  
58 amounts to Forty-Seven and Eight Tenths Cents (\$.478) on each \$100.00 of assessed value.

59  
60 **SECTION 3. 5-501.3 TAX DISTRIBUTION**

61  
62 The tax levied and assessed pursuant to Sections 5-501.1 and 5-501.2 is amended to read  
63 as follows:

64  
65 (a) For General Revenue, Seven Hundred Sixty-Two Thousandths of one mill (.000762)  
66 or Seven and Sixty-Two Hundredths Cents (\$.0762) on each \$100.00 of assessed value.

67  
68 (b) For payment of Debt Service, i.e., payment on bonded indebtedness, Seven and Four  
69 Hundred Thirty-Nine Thousandths Mills (.007439) or Seventy-Four and Thirty-Nine Hundredths  
70 Cents (\$.7439) on each \$100.00 of assessed value.

71  
72 (c) For a contribution to the Dauphin County Library System, Thirty-One Thousandths  
73 of One Mill (.000031) or Thirty-One Hundredths of One Cent (\$.0031) on each \$100.00 of  
74 assessed value.

75  
76 (d) For a contribution for recreation purposes, One and Eight Hundred Forty-One  
77 Thousandths Mills (.001841) or Eighteen and Forty-One Hundredths Cents (\$.1841) on each  
78 \$100.00 of assessed value.

79  
80 **SECTION 4. 5-501.6 SENIOR CITIZEN PROPERTY TAX REBATE**

81  
82 (a) Definitions:

83  
84 (1) Assessed Value: The taxable value of property as determined by the Dauphin  
85 County Board of Property Assessment, Appeals and Review.

87 (2) Eligible Taxpayer: An owner and occupant of a principal residence in the City  
88 of Harrisburg who is:

89  
90 a. A single person sixty-five (65) years of age or older during a calendar year  
91 in which the City of Harrisburg real property taxes are due and assessed; or

92  
93 b. Married persons in either of the following situations:

94  
95 1. Both spouses are the deeded owners and either one or both are sixty-  
96 five (65) years of age or older during a calendar year in which the City of Harrisburg real  
97 property taxes are due and assessed; or

98  
99 2. One spouse is the deeded owner and that spouse is sixty-five (65) or  
100 older during a calendar year in which the City of Harrisburg real property taxes are due and  
101 assessed.

102  
103 (3) Household Income. All income received by an eligible taxpayer during a calendar  
104 year.

105  
106 (4) Income. All income from whatever source derived, including but not limited to,  
107 salaries, wages, bonuses, commissions, income from self-employment, alimony, support money,  
108 cash public assistance and relief, the gross amount of any pensions or annuities including  
109 railroad retirement benefits, all benefits received under the Federal Social Security Act (except  
110 Medicare benefits), all benefits received under state unemployment insurance laws and veterans'  
111 disability payments, all interest received from the federal or any state government, or any  
112 instrumentality or political subdivision thereof, realized capital gains, rentals, workers  
113 compensation and the gross amount of loss of time insurance benefits, life insurance benefits  
114 and proceeds (except the first five thousand dollars (\$5,000.00) of the total of death benefit  
115 payment), and gifts of cash or property (other than transfers by gift between members of a  
116 household) in excess of a total value of three hundred dollars (\$300.00), but shall not include  
117 surplus food or other relief in kind supplied by a government agency or property tax or rent  
118 rebate or inflation dividend.

119  
120 (5) Person. A natural person.

121  
122 (6) Poverty Guidelines. The gross amount of income based on size of household as  
123 determined by the United States Department of Health and Human Services to determine the  
124 amount of Americans living in poverty and to determine financial eligibility for certain  
125 programs.

126  
127 (7) Principal Residence. The dwelling house of the eligible taxpayer including the  
128 principal house and lots used in connection therewith, which contribute to enjoyment, comfort  
129 and convenience.

130  
131 (8) Property Tax Rebate. The amount equal to the difference between the property tax  
132 due and attributable to the year Two Thousand Eleven (2011) tax levy as indicated in Sections 5-

133 501.1 and 5-501.2 of this Chapter and the Two Thousand Six (2006) tax levy indicated in  
134 Ordinance 26 of 2006.

135  
136 (a) Participation in the Senior Citizen Property Tax Rebate Program  
137

138 (1) Any eligible taxpayer paying property taxes in the City of Harrisburg whose total  
139 household income does not exceed the poverty guidelines may apply to the Office of the City  
140 Treasurer for a property tax rebate. For purposes of calculating total household income, the  
141 applicant shall use only fifty percent (50%) of applicable Social Security Benefits, SSI Benefits,  
142 and Railroad Retirement Benefits.  
143

144 (2) In order to be eligible to participate in the Senior Citizen Property Tax Rebate  
145 Program, the applicant must meet the following conditions:  
146

147 a. The applicant must be a single person sixty-five (65) years of age or older  
148 during the calendar year; or be married persons with both spouses being the deeded owners of  
149 the property and either or both spouses being sixty-five (65) years of age or older during the  
150 calendar year; or be married persons with one spouse being the deeded owner of the property and  
151 that spouse being sixty-five (65) years of age or older during the calendar year.  
152

153 b. The property owned by the applicant must be the principal residence and  
154 domicile of the applicant.  
155

156 c. The applicant's total household income must not exceed the poverty  
157 guidelines as determined by the United States Department of Health and Human Services for the  
158 tax year for which the rebate is sought.  
159

160 d. The applicant must have remitted payment for the full amount of the year  
161 Two Thousand Eleven (2011) tax levy prior to making application for the Senior Citizen  
162 Property Tax Rebate Program or the applicant must remit payment for the full amount of the year  
163 Two Thousand Eleven (2011) tax levy at the time of making application for the Senior Citizen  
164 Property Tax Rebate Program. In either case, no rebate will be forthcoming until payment in full  
165 is received by the City and properly credited to the applicant's property tax account. Applicants  
166 paying the Two Thousand Eleven (2011) property tax by installments as indicated in Section 5-  
167 501.4(b) of this Chapter shall not be eligible for the Senior Citizen Property Tax Rebate  
168 Program.  
169

170 e. Any other criteria set by the City of Harrisburg or the Office of the City  
171 Treasurer reasonably necessary to effectuate this Ordinance.  
172

173 (3). Applications for the Senior Citizen Property Tax Rebate Program must be completed  
174 in their entirety and received in the Office of the City Treasurer no later than 4:00 o'clock p.m.  
175 on Friday, May 27, 2011. Failure to submit completed applications before the indicated deadline  
176 shall forfeit participation in the Senior Citizen Property Tax Rebate Program even if the taxpayer  
177 would have otherwise qualified as an eligible taxpayer.  
178

179 (c) City Treasurer Duties.  
180

181 (1) The City Treasurer shall independently certify those applicants who are eligible  
182 taxpayers and whose household income does not exceed the poverty guidelines for the tax year  
183 for which a rebate is sought.  
184

185 (2) The City Treasurer shall deny participation in the Senior Citizen Property Tax  
186 Rebate Program to any applicant as to whom it is determined that a delinquency exists for any  
187 City of Harrisburg tax, water charge, sewage charge, fees, or municipal claims.  
188

189 (3) The City Treasurer shall have the authority to issue rules and regulations with  
190 respect to the administration of the Senior Citizen Tax Rebate Program. Such rules and  
191 regulations shall include, but not limited to, reasonable proof of household income, proof of  
192 residence, proof of qualification for or receipt of a property rebate under the Property Tax and  
193 Rent Rebate Program or the Taxpayer Relief Act or any other reasonable requirements and  
194 conditions as may be necessary to operate the Senior Citizen Property Tax Rebate Program.  
195

196 **SECTION 5. DELEGATION**  
197

198 Appropriate City officials are authorized and directed to take such actions as are  
199 necessary to effectuate this Ordinance.  
200

201 **SECTION 6. SEVERABILITY**  
202

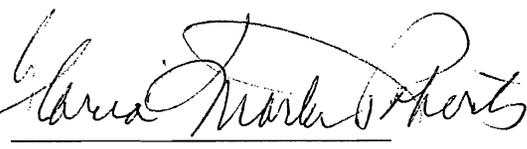
203 If any provision, sentence, clause, section, or part of this ordinance or the application  
204 thereof to any person or circumstance is for any reason found to be unconstitutional, illegal or  
205 invalid by a court of competent jurisdiction, such unconstitutionality, illegality or invalidity shall  
206 not effect or impair any of the remaining provisions, sentences, clauses, sections, or parts of this  
207 Ordinance. It is hereby declared as the intent of the Council of the City of Harrisburg that this  
208 ordinance would have been adopted had such unconstitutional, illegal or invalid provision,  
209 sentence, clause, section, or part not been included herein.  
210

211 **SECTION 7. REPEALER**  
212

213 All ordinances or parts of ordinances in conflict herewith be and the same are hereby  
214 repealed.  
215

216 **SECTION 8. EFFECTIVE DATE**  
217

218 This ordinance shall take effect in accordance with the provisions of the law and shall  
219 expire on December 31, 2011 unless extended by approval of City Council.  
220

221  
222  
223 Seconded by:   
224

225

226 Passed by Council: \_\_\_\_\_

227

228 Signed by the Mayor: \_\_\_\_\_